

# House Amendment 8033

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1 1 Amend House File 2212 as follows:  
1 2 #1. By striking everything after the enacting  
1 3 clause and inserting the following:  
1 4 <Section 1. NEW SECTION. 135.27A SMOKE FREE  
1 5 ESTABLISHMENT TAX CREDIT CERTIFICATION.  
1 6 1. The department shall adopt rules for  
1 7 establishments that are eligible for a tax credit  
1 8 pursuant to section 422.11V and section 422.33,  
1 9 subsection 25. The rules shall provide criteria and a  
1 10 process for certification of an establishment as smoke  
1 11 free, including all of the following:  
1 12 a. An application process for establishments to  
1 13 submit a declaration of the establishment as smoke  
1 14 free for certification.  
1 15 b. A review process used to verify that an  
1 16 establishment is smoke free.  
1 17 c. The certification document, verifying an  
1 18 establishment as smoke free.  
1 19 2. If the department verifies that an  
1 20 establishment is smoke free, the department shall send  
1 21 the certification document to the establishment as  
1 22 verification.  
1 23 Sec. 2. NEW SECTION. 422.11V SMOKE FREE  
1 24 ESTABLISHMENT TAX CREDIT.  
1 25 1. The taxes imposed under this division, less the  
1 26 amounts of nonrefundable credits allowed under this  
1 27 division, shall be reduced by a smoke free  
1 28 establishment tax credit for an establishment that is  
1 29 certified as smoke free pursuant to section 135.27A.  
1 30 The amount of the tax credit for each establishment is  
1 31 one thousand dollars per year.  
1 32 2. An individual may claim a smoke free  
1 33 establishment tax credit allowed a partnership,  
1 34 limited liability company, S corporation, estate, or  
1 35 trust electing to have the income taxed directly to  
1 36 the individual. The amount claimed by the individual  
1 37 shall be based upon the pro rata share of the  
1 38 individual's earnings of the partnership, limited  
1 39 liability company, S corporation, estate, or trust.  
1 40 3. To receive the smoke free establishment tax  
1 41 credit, an establishment must submit an application to  
1 42 the department accompanied by a certificate received  
1 43 from the department of public health pursuant to  
1 44 section 135.27A verifying the establishment as smoke  
1 45 free. If the taxpayer meets the criteria for  
1 46 eligibility, the department shall issue to the  
1 47 taxpayer a certification of entitlement for the smoke  
1 48 free establishment tax credit. The certification must  
1 49 contain the taxpayer's name, address, tax  
1 50 identification number, the amount of the credit, and  
2 1 tax year for which the certificate applies. The  
2 2 taxpayer shall file the tax credit certificate with  
2 3 the taxpayer's tax return in order to claim the tax  
2 4 credit. The department, in cooperation with the  
2 5 department of public health, shall adopt rules to  
2 6 administer this section.  
2 7 Sec. 3. Section 422.33, Code Supplement 2007, is  
2 8 amended by adding the following new subsection:  
2 9 NEW SUBSECTION. 25. The taxes imposed under this  
2 10 division shall be reduced by a smoke free  
2 11 establishment tax credit, provided for in section  
2 12 422.11V. The tax credit shall be subject to the same  
2 13 conditions, requirements, and dollar limitations as  
2 14 provided for in section 422.11V.  
2 15 Sec. 4. RETROACTIVE APPLICABILITY DATE. This Act  
2 16 applies retroactively to January 1, 2008, for tax  
2 17 years beginning on or after that date.>  
2 18 #2. Title page, line 1, by striking the words  
2 19 <smokefree air Act and providing penalties> and  
2 20 inserting the following: <smoke free establishment  
2 21 tax credit and including a retroactive applicability  
2 22 provision>.  
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2 26 UPMEYER of Hancock  
2 27 HF 2212.211 82  
2 28 pf/nh/10590